

Circuit City Stores, Inc. (DIP)
 Nonworking Travel Time

Bill Date: 01/12/10
 Bill Number: 1302195

NAME	DATE	HOURS	DESCRIPTION
FREDERICKS IS	12/06/09	1.60	TRAVEL FROM WILMINGTON TO RICHMOND (3.2).
FREDERICKS IS	12/08/09	1.80	TRAVEL FROM RICHMOND TO WILMINGTON (3.6).
		3.40	
Total Associate		3.40	
ROBISON D	12/01/09	4.00	TRAVEL TO AND FROM RICHMOND FOR MEETING WITH THE IRS (4.0).
		4.00	
Total Client Specialist		4.00	
TOTAL TIME		<u>7.40</u>	

Circuit City Stores, Inc. (DIP)
Real Estate (Owned)

Bill Date: 01/12/10
Bill Number: 1302195

NAME	DATE	HOURS	DESCRIPTION
FREDERICKS IS	12/14/09	0.40	REVIEW MEMORANDUM FROM CC RE: ROFR AND CORRESPONDENCE FROM J. AVALLON RE: VALUE OF PROPERTY SUBJECT TO ROFR (.3); CORRESPONDENCE TO J. POMERANTZ RE: SAME (.1).
		0.40	
Total Associate		0.40	
TOTAL TIME		<u>0.40</u>	

Circuit City Stores, Inc. (DIP)
Reorganization Plan / Plan Sponsors

Bill Date: 01/12/10
Bill Number: 1302195

NAME	DATE	HOURS	DESCRIPTION
DICKERSON CL	12/10/09	1.50	ATTENTION TO REVIEW OF INTERIM FEE APPLICATION.
		1.50	
GALARDI GM	12/04/09	0.40	CALL RE: PLAN CONFIRMATION DISCOVERY AND RELATED ISSUES (.4).
GALARDI GM	12/07/09	0.10	EMAILS WITH COMMITTEE RE: CONFIRMATION HEARING (.1).
GALARDI GM	12/18/09	0.70	REVIEW REVISED LIQUIDATION ANALYSIS AND COMMENT THEREON.
		1.20	
Total Partner		2.70	
FREDERICKS IS	12/15/09	0.20	CORRESPONDENCE RE: CONFIRMATION AND CORRESPONDENCE TO MCGUIREWOODS RE: SAME (.2).
		0.20	
KUMAR JS	12/11/09	3.30	DRAFTING PRELIMINARY RESPONSES TO MOTIONS OF SAMSUNG AND PIONEER SEEKING DEPOSIT UNDER RULE 3020 (3.3).
		3.30	
Total Associate		3.50	
HEANEY CM	12/11/09	0.30	REVIEW DOCKET RE: STATUS OF OBJECTIONS TO CONFIRMATION OF PLAN (.3).
		0.30	
LAMANNA WK	12/02/09	0.50	OBTAIN/ORDER CERTIFIED COPY OF CONFIRMATION ORDER AND DISTRIBUTE.
		0.50	
Total Legal Assistant		0.80	
TOTAL TIME		<u>7.00</u>	

Circuit City Stores, Inc. (DIP)
Retention / Fee Matters (SASM&F)

Bill Date: 01/12/10
Bill Number: 1302195

NAME	DATE	HOURS	DESCRIPTION
DICKERSON CL	12/07/09	1.50	ATTENTION TO PREPARATION OF NOVEMBER FEE STATEMENT.
DICKERSON CL	12/08/09	1.20	ATTENTION TO FINALIZING AND DISTRIBUTING SKADDEN FEE STATEMENT.
DICKERSON CL	12/14/09	2.60	CONTINUED ATTENTION TO PREPARATION OF INTERIM FEE APPLICATION.
DICKERSON CL	12/15/09	1.10	CONTINUED ATTENTION TO FINALIZING 4TH INTERIM FEE APPLICATION.
		6.40	
Total Partner		6.40	
FREDERICKS IS	12/14/09	2.30	REVIEW AND REVISE FOURTH INTERIM FEE APPLICATION (2.3).
		2.30	
KUMAR JS	12/09/09	0.10	TRANSMITTAL OF OCTOBER FEE REQUEST (.1).
KUMAR JS	12/10/09	0.10	TRANSMITTAL OF NOVEMBER FEE REQUEST (.1).
		0.20	
LAZAROFF KA	12/01/09	1.00	REVIEW RELATIONSHIPS AND CODING OF PARTIES IN INTEREST AND 2002 LIST.
LAZAROFF KA	12/02/09	0.80	PREPARED EXHIBITS FOR 4TH FEE APPLICATION.
LAZAROFF KA	12/03/09	0.50	REVIEW AUGUST AND SEPTEMBER BILLS FOR DRAFTING 4TH FEE APPLICATION.
LAZAROFF KA	12/08/09	4.00	REVIEW BILLS, PREPARE EXHIBITS AND BEGIN DRAFTING 4TH FEE APPLICATION.
LAZAROFF KA	12/09/09	6.00	REVIEWED FEE STATEMENTS AND DRAFTED 4TH FEE APPLICATION.
LAZAROFF KA	12/10/09	4.50	REVIEW AND REVISE 4TH FEE APPLICATION.
LAZAROFF KA	12/11/09	2.00	REVIEW AND REVISE 4TH FEE APPLICATION AND EXHIBITS.
LAZAROFF KA	12/14/09	1.70	UPDATE SUPPLEMENTAL AFFIDAVIT (1.2); REVIEW AND REVISE FEE APPLICATION (.5).
LAZAROFF KA	12/15/09	0.30	PREPARE FOR AND COORDINATE FILING OF 4TH FEE APPLICATION.
		20.80	
Total Associate		23.30	
TOTAL TIME		<u>29.70</u>	

Circuit City Stores, Inc. (DIP)
Retention / Fee Matters / Objections (Others)

Bill Date: 01/12/10
Bill Number: 1302195

NAME	DATE	HOURS	DESCRIPTION
GALARDI GM	12/23/09	0.40	ADDRESS FTI FEE CONCERNS WITH S. COULOMBE (.4).
GALARDI GM	12/31/09	1.10	REVIEW FTI ENGAGEMENT LETTER AND RETENTION ORDER (.6); CALLS AND EMAILS WITH S. COULOMBE RE: SAME (.5).
		1.50	
Total Partner		1.50	
HEANEY CM	12/07/09	1.80	REVIEW COURT DOCKETS AND CASE FILES RE: CHIEF RESTRUCTURING OFFICER MOTIONS (1.4); OBTAIN, REVIEW AND DISTRIBUTE MOTIONS ON THIRD PARTIES (.4).
HEANEY CM	12/18/09	0.40	REVIEW DOCKETS AND CASE FILES RE: RETENTION PLEADINGS (.4).
		2.20	
Total Legal Assistant		2.20	
TOTAL TIME		<u>3.70</u>	

Circuit City Stores, Inc. (DIP)
Secured Claims

Bill Date: 01/12/10
Bill Number: 1302195

NAME	DATE	HOURS	DESCRIPTION
BAKER SK	12/03/09	3.70	RESEARCH REGARDING CUMULATIVE LIABILITY UNDER GOVERNMENT SURETY BONDS (3.7).
BAKER SK	12/04/09	4.30	CONTINUE RESEARCH REGARDING LIABILITY UNDER U.S. CUSTOMS BOND (1.7); DRAFT MEMO REGARDING RESEARCH RESULTS (1.4); DRAFT CORRESPONDENCE TO M. STOVER REGARDING MOTION TO CANCEL SURETY BONDS (1.2).
BAKER SK	12/09/09	0.30	DRAFT CORRESPONDENCE TO M. STOVER REGARDING TERMINATION OF SURETY BONDS (.3).
BAKER SK	12/16/09	4.60	ANALYZE SURETY BONDS REGARDING STATUTORY PROVISIONS PROHIBITING CANCELLATION (2.3); DRAFT MEMORANDUM REGARDING CANCELLATION OF SURETY BONDS (2.3).
BAKER SK	12/17/09	0.90	RESEARCH OF STATE STATUTES AND NEGOTIATIONS REGARDING CANCELLATION PROCEDURES FOR CERTAIN TYPES OF BONDS (.9).
BAKER SK	12/21/09	0.90	RESEARCH REGARDING CANCELLATION OF MEMPHIS AND DAVIDSON COUNTY WATER BOND (.9).
BAKER SK	12/22/09	4.70	RESEARCH REGARDING CANCELLATION OF NY DEPARTMENT OF TRANSPORTATION BOND (2.3); RESEARCH REGARDING CANCELLATION OF VARIOUS ARIZONA LICENSES AND BONDS (2.4).
BAKER SK	12/23/09	2.40	RESEARCH REGARDING CANCELLATION OF VARIOUS STATE REGULATORY SURETY BONDS (2.4).
		21.80	
Total Associate		21.80	
TOTAL TIME		<u>21.80</u>	

Circuit City Stores, Inc. (DIP)
Tax Matters

Bill Date: 01/12/10
Bill Number: 1302195

NAME	DATE	HOURS	DESCRIPTION
BREWSTER JJ	12/01/09	2.00	REVISE TAM SUPPLEMENTAL SUBMISSION (1.6); CONFERENCE RE: TAX ISSUES (.4).
BREWSTER JJ	12/02/09	2.20	REVIEW SUBMISSION TO IRS AND COMMENTS FROM CLIENT AND KPMG.
BREWSTER JJ	12/03/09	1.80	REVIEW PRESS RELEASE RE: TAX ISSUES AND SUMMARIZE SAME (.4); CONFERENCES RE: SAME (.9); REVIEW DESCRIPTION OF TRANSACTIONS INVOLVING SALES OF TENANT IMPROVEMENTS (.5).
		6.00	
DICKERSON CL	12/30/09	0.60	ATTENTION TO TAX ISSUES (.3); DISCUSSIONS RE SAME (.3).
		0.60	
GALARDI GM	12/05/09	0.40	WORK ON STRATEGY RE: TAX CLAIMS (.4).
		0.40	
GOLDBERG, JR. FT	11/25/09	0.60	WORK ON ISSUES RE CHARACTERIZATION OF GAIN; LOSS TRANSACTIONS.
GOLDBERG, JR. FT	11/30/09	2.70	REV DRAFT IRS SUBMISSION (2.3); TELECONFERENCE WITH CLIENT RE PROPOSED DRAFT (.4).
GOLDBERG, JR. FT	12/01/09	2.20	WORKED ON IRS SUBMISSION.
GOLDBERG, JR. FT	12/02/09	1.10	FINALIZE IRS SUBMISSION.
		6.60	
LEVY DF	12/01/09	0.40	CONFERENCE CALL REGARDING CANADIAN STRUCTURING AND TIMING ISSUES.
LEVY DF	12/03/09	1.60	DRAFT CLOSING DOCUMENTS. (0.6) CONFERENCE CALL REGARDING IRS REFUND PROCESS. (0.3) ANALYSIS OF NOL AND COD ISSUES REGARDING IRS REFUND. (0.7).
LEVY DF	12/07/09	1.40	ANALYSIS OF SALINAS 382 AND RELATED ISSUES (0.6) DRAFT MEMO FOR IRS REFUND. (0.6) CONFERENCE REGARDING CANADIAN ISSUES. (0.2).
LEVY DF	12/08/09	0.80	ATTENTION TO SALINAS ISSUES (.4); CONFERENCE REGARDING SALINAS (.4).
LEVY DF	12/10/09	3.80	RESEARCH REGARDING ISSUES FOR IRS BRIEF REGARDING REFUND (1.2); DRAFT AND EDIT BRIEF REGARDING IRS REFUND (2.2); CONFERENCE REGARDING IRS REFUND. (0.4).

LEVY DF	12/11/09	3.40	DRAFT IRS BRIEF REGARDING SALINAS AND COD (1.4); RESEARCH REGARDING QUESTIONS ASKED BY IRS IN CONNECTION WITH CIRCUIT CITY REFUND REQUEST (1.7); CONFERENCE REGARDING SALINAS ISSUES (0.3).
LEVY DF	12/14/09	2.60	DRAFT IRS BRIEF REGARDING SALINAS AND BANKRUPTCY TAX ISSUES (2.2); CONFERENCE REGARDING REFUND ISSUES (0.4).
LEVY DF	12/15/09	1.60	DRAFT IRS LETTER REGARDING REFUND (.9); RESEARCH REGARDING REFUND-RELATED TAX AND INCOME RECOGNITION ISSUES (.7).
LEVY DF	12/16/09	1.70	DRAFT IRS BRIEF (0.8); ANALYSIS OF NOL AND REFUND RELATED ISSUES (0.9).
LEVY DF	12/17/09	1.20	DRAFT IRS BRIEF (.8); CONFERENCE CALLS REGARDING SAME (.4).
LEVY DF	12/21/09	2.90	DRAFT LETTER TO IRS REGARDING REFUND ISSUES (1.2); CONFERENCE REGARDING TERMS OF IRS LETTER AND RELATED STRATEGY ISSUES (0.6); CONFERENCE WITH CIRCUIT CITY AND CANADIAN TEAMS REGARDING CANADIAN RESTRUCTURING ISSUES (0.4); ANALYSIS OF TAX ATTRIBUTE, NOL, TIMING, AND RELATED ISSUES (0.7).
LEVY DF	12/30/09	2.20	DRAFT BRIEF REGARDING IRS REFUND MATTERS (0.8); ANALYSIS OF CLAIMS SETTLEMENT ISSUES (1.1); CONFERENCE REGARDING TREATMENT OF SETTLED CLAIMS (0.3).
		23.60	
Total Partner		37.20	
SCHNEIDER DA	12/01/09	4.10	REVISE DRAFT POST CONFERENCE SUBMISSION MEMO (3.0); CONFERENCES REGARDING SAME (4.1).
SCHNEIDER DA	12/02/09	3.10	REVISE DRAFT POST CONFERENCE SUBMISSION MEMO AND COVER LETTER (1.6); CONFERENCES REGARDING SAME (.4); PREPARE IRS SUBMISSION (1.1).
SCHNEIDER DA	12/03/09	0.20	CONFERENCES REGARDING IRS SUBMISSION.
		7.40	
Total Counsel		7.40	
LEAVITT D	12/08/09	2.80	PREPARE MEMORANDUM RE DISCUSSION OF CANCELLATION OF INDEBTEDNESS AND NET OPERATING LOSSES FOR IRS EXAMINER.
LEAVITT D	12/09/09	3.80	PREPARE MEMORANDUM FOR IRS EXAMINER DETAILING POSITION OF CIRCUIT CITY WITH RESPECT TO NET OPERATING LOSSES AND RECOGNITION OF CANCELLATION OF INDEBTEDNESS INCOME.

LEAVITT D	12/11/09	3.70	PREPARE LETTER TO IRS EXAMINER REGARDING TAX REFUND (1.0); ANALYZE RE TAX ISSUE CONCERNING LIMITATIONS ON THE APPLICATION OF NET OPERATING LOSSES FOLLOWING AN OWNERSHIP CHANGE (1.2); ANALYZE RE TAX ISSUE CONCERNING THE TIMING OF CANCELLATION OF INDEBTEDNESS RECOGNITION (1.5).
LEAVITT D	12/12/09	2.10	PREPARE MEMORANDUM RE LETTER TO IRS EXAMINING AGENT RE CIRCUIT CITY POSITION RE NET OPERATING LOSSES AND CANCELLATION OF INDEBTEDNESS INCOME.
LEAVITT D	12/14/09	2.90	PREPARE LETTER RE IRS EXAMINING AGENT POSITION RE CIRCUIT CITY POSITION WITH RESPECT TO NET OPERATING LOSSES AND CANCELLATION OF INDEBTEDNESS INCOME.
LEAVITT D	12/28/09	1.20	PREPARE LETTER TO IRS AGENT DESCRIBING REASONING BEHIND CIRCUIT CITY'S TAX REFUND.
LEAVITT D	12/30/09	1.40	ANALYZE RE TAX ISSUE CONCERNING SETTLEMENTS IN BANKRUPTCY.
		17.90	
MARSTON JP	12/01/09	5.70	WORK ON SUBMISSION REGARDING TAX ISSUES.
MARSTON JP	12/02/09	6.20	WORK ON AND FINALIZE SUBMISSION REGARDING TAX ISSUES.
MARSTON JP	12/03/09	0.80	CORRESPOND AND PERFORM RESEARCH REGARDING TAX ISSUES.
MARSTON JP	12/07/09	0.50	PREPARE AND SEND CORRESPONDENCE TO IRS REGARDING TAX ISSUES.
MARSTON JP	12/11/09	0.50	CORRESPOND WITH IRS REGARDING TAX ISSUES.
MARSTON JP	12/14/09	0.30	CORRESPONDENCE WITH IRS REGARDING FORM 2848.
MARSTON JP	12/16/09	0.50	CALL WITH IRS REGARDING FORM 2848.
		14.50	
Total Associate		32.40	
ROBISON D	12/01/09	7.00	PREPARE FOR MEETING WITH IRS AND MEET WITH WITH H SINGLETON (.9); MEET WITH THE IRS TO DISCUSS PROPOSED RETURN AND POSSIBLE APPROACHES TO ANY TAX ISSUES THE SERVICE MAY SEE PRESENT (5.1); POST REVIEW MEETING TO DISCUSS ACTIONS NEEDED ON THE PART OF REPRESENTATIVES AND CLIENT (1.0).
ROBISON D	12/10/09	1.10	DRAFT RESPONSE FOR IRS ON CHANGE OF OWNERSHIP QUESTION.
ROBISON D	12/11/09	1.80	DRAFT RESPONSE FOR IRS ON COD ISSUE.

ROBISON D	12/18/09	2.10	REVIEW AND COMMENT ON DRAFT LETTER TO EXAM ON COD AND CHANGE OF OWNERSHIP.
		12.00	
Total Client Specialist		12.00	
TOTAL TIME		<u>89.00</u>	

Circuit City Stores, Inc. (DIP)
Utilities

Bill Date: 01/12/10
Bill Number: 1302195

NAME	DATE	HOURS	DESCRIPTION
BAKER SK	12/04/09	0.40	REVIEW CORRESPONDENCE FROM G. GRIFFIN REGARDING DOUGLAS COUNTY WATER AND SEWER (.1); REVIEW CORRESPONDENCE FROM REGIONAL WATER AUTHORITY ACCOUNTS (.1); REVIEW CORRESPONDENCE FROM GREEN BAY WATER UTILITY (.1); REVIEW CORRESPONDENCE FROM LOUISVILLE WATER COMPANY REGARDING UTILITY ACCOUNTS (.1).
BAKER SK	12/07/09	0.70	REVIEW CORRESPONDENCE REGARDING INDIANA AMERICAN WATER ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING CHARLESTON WATER SYSTEM ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING CITY OF PUYALLUP'S UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING LOUISVILLE WATER COMPANY REGARDING UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING CITY OF ORANGE UTILITY ACCOUNTS (.1); TELEPHONE CALL WITH REPRESENTATIVE OF NORTHERN VIRGINIA ELECTRIC REGARDING UTILITY SERVICES (.2).
BAKER SK	12/09/09	0.50	REVIEW CORRESPONDENCE REGARDING HAMPTON ROADS UTILITY BILLING SERVICE ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING CITY OF CHICAGO UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING LOUISVILLE WATER ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING LUBBOCK POWER AND LIGHT ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING PUGET SOUND ENERGY ACCOUNTS (.1).
BAKER SK	12/15/09	0.70	REVIEW CORRESPONDENCE REGARDING CITY OF CLEVELAND WATER ACCOUNTS (.1); TELEPHONE CALL WITH REPRESENTATIVE OF CITY OF CLEVELAND REGARDING WATER ACCOUNT (.2); REVIEW CORRESPONDENCE REGARDING NATIONAL GRID ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING DOUGLASVILLE WATER AND SEWER AUTHORITY (.1); REVIEW CORRESPONDENCE FROM UNITED WATER REGARDING UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE FROM LOUISVILLE WATER COMPANY REGARDING UTILITY ACCOUNTS (.1).

BAKER SK	12/18/09	0.50	REVIEW CORRESPONDENCE FROM ANNE ARUNDEL COUNTY MARYLAND REGARDING UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE FROM DIRECT ENERGY REGARDING UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING UGI PENN NATURAL GAS ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING CITY GAS AND COMPANY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING LOUISVILLE REGIONAL UTILITIES ACCOUNTS (.1).
BAKER SK	12/21/09	0.10	TELEPHONE CALL WITH REPRESENTATIVE OF CITY OF YUMA REGARDING UTILITY CHARGES (.1).
		2.90	
Total Associate		2.90	
TOTAL TIME		<u>2.90</u>	
CLIENT TOTAL		<u>973.50</u>	